

**2023 Legislature - Operating Budget  
Transaction Compare - Governor Structure  
Between Adj Base and 24Gov**

**Numbers and Language  
Differences  
Agencies: Retirement**

**Agency: State Retirement Payments**

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
<b>PERS State Assistance</b>													
<b>School District PERS</b>													
L	Reverse FY2023 School District State Assistance for Past Service Costs	24Gov	OTI	-9,757.6	0.0	0.0	0.0	0.0	0.0	-9,757.6	0	0	0
	1004 Gen Fund (UGF)			-9,757.6									
L	FY2024 School District State Assistance for Past Service Costs	24Gov	IncM	10,760.7	0.0	0.0	0.0	0.0	0.0	10,760.7	0	0	0
	1004 Gen Fund (UGF)			10,760.7									
<b>* Allocation Difference *</b>				1,003.1	0.0	0.0	0.0	0.0	0.0	1,003.1	0	0	0
<b>All Other PERS</b>													
L	Reverse FY2023 State Assistance for Past Service Costs	24Gov	OTI	-24,175.4	0.0	0.0	0.0	0.0	0.0	-24,175.4	0	0	0
	1004 Gen Fund (UGF)			-24,175.4									
L	FY2024 State Assistance for Past Service Costs	24Gov	IncM	27,181.2	0.0	0.0	0.0	0.0	0.0	27,181.2	0	0	0
	1004 Gen Fund (UGF)			27,181.2									
<b>* Allocation Difference *</b>				3,005.8	0.0	0.0	0.0	0.0	0.0	3,005.8	0	0	0
<b>** Appropriation Difference **</b>				4,008.9	0.0	0.0	0.0	0.0	0.0	4,008.9	0	0	0
<b>TRS State Assistance</b>													
<b>School District TRS</b>													
L	Reverse FY2023 School District State Assistance for Past Service Costs	24Gov	OTI	-86,980.2	0.0	0.0	0.0	0.0	0.0	-86,980.2	0	0	0
	1004 Gen Fund (UGF)			-86,980.2									
L	FY2024 School District State Assistance for Past Service Costs	24Gov	IncM	94,322.2	0.0	0.0	0.0	0.0	0.0	94,322.2	0	0	0
	1004 Gen Fund (UGF)			94,322.2									
<b>* Allocation Difference *</b>				7,342.0	0.0	0.0	0.0	0.0	0.0	7,342.0	0	0	0
<b>All Other TRS</b>													
L	Reverse FY2023 State Assistance for Past Service Costs	24Gov	OTI	-4,048.8	0.0	0.0	0.0	0.0	0.0	-4,048.8	0	0	0
	1004 Gen Fund (UGF)			-4,048.8									
L	FY2024 State Assistance for Past Service Costs	24Gov	IncM	4,443.8	0.0	0.0	0.0	0.0	0.0	4,443.8	0	0	0
	1004 Gen Fund (UGF)			4,443.8									
<b>* Allocation Difference *</b>				395.0	0.0	0.0	0.0	0.0	0.0	395.0	0	0	0
<b>** Appropriation Difference **</b>				7,737.0	0.0	0.0	0.0	0.0	0.0	7,737.0	0	0	0
<b>Direct Appopriations to the Judicial Retirement System</b>													
<b>Judicial Retirement System Past Service Costs</b>													
L	Reverse FY2023 Past Service Cost Liability	24Gov	OTI	-3,225.0	0.0	0.0	-3,225.0	0.0	0.0	0.0	0	0	0
	1004 Gen Fund (UGF)			-3,225.0									

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**Agency: State Retirement Payments**

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
<b>Direct Appopriations to the Judicial Retirement System (continued)</b>													
<b>Judicial Retirement System Past Service Costs (continued)</b>													
L	FY2024 Past Service Cost Liability	24Gov	IncM	2,593.0	0.0	0.0	2,593.0	0.0	0.0	0.0	0	0	0
	1004 Gen Fund (UGF)			2,593.0									
<b>* Allocation Difference *</b>				-632.0	0.0	0.0	-632.0	0.0	0.0	0.0	0	0	0
<b>** Appropriation Difference **</b>				-632.0	0.0	0.0	-632.0	0.0	0.0	0.0	0	0	0
<b>Special Systems</b>													
<b>Elected Public Officers Retirement System Benefits</b>													
L	Reverse FY2023 Elected Public Officer's Retirement System Benefit Payments	24Gov	OTI	-1,368.0	0.0	0.0	0.0	0.0	-1,368.0	0.0	0	0	0
	1004 Gen Fund (UGF)			-1,368.0									
L	FY2024 Elected Public Officer's Retirement System Benefit Payments	24Gov	IncM	965.9	0.0	0.0	0.0	0.0	965.9	0.0	0	0	0
	1004 Gen Fund (UGF)			965.9									
<b>* Allocation Difference *</b>				-402.1	0.0	0.0	0.0	0.0	-402.1	0.0	0	0	0
<b>** Appropriation Difference **</b>				-402.1	0.0	0.0	0.0	0.0	-402.1	0.0	0	0	0
<b>*** Agency Difference ***</b>				10,711.8	0.0	0.0	-632.0	0.0	-402.1	11,745.9	0	0	0
<b>**** All Agencies Difference ****</b>				10,711.8	0.0	0.0	-632.0	0.0	-402.1	11,745.9	0	0	0

## Column Definitions

**Adj Base (FY24 Adjusted Base)** - FY23 Management Plan less one-time items, plus FY24 adjustments for position counts, funding transfers, line item transfers, temporary increments (IncT) from prior years, and additions for statewide items (e.g. salary and benefit increases). The Adjusted Base is the "first cut" of the FY24 budget; it is the base to which the Governor's and the legislature's increments, decrements, and fund changes are added.

**24Gov (24Gov)** - Includes FY24 Adjusted Base plus the Governor's operating budget requests for increments, decrements, fund source changes, and language transactions submitted on December 15, 2022.